

## **REVENUE LAWS STUDY COMMITTEE AGENDA**

**Rep. Julia Howard**

**Rep. Danny McComas**

**Sen. Bob Rucho**

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**Wednesday, February 1, 2012  
Room 544, Legislative Office Building  
9:30 a.m.**

**I. Approval of Minutes from the January 4, 2011 Meeting**

**II. Local Privilege License Tax Authority**

- *Christopher McLaughlin, Assistant Professor of Public Law and Government, UNC School of Government*
- *Andy Ellen, President and General Counsel, NC Retail Merchants' Association*
- *Jim Ahler, Executive Director, NC Association of CPAs*

**III. Property Tax Valuation of Business Personal Property**

- *Ken Joyner, Lecturer in Public Finance and Government, UNC School of Government*
- *Mack McLamb, Manager, Carlie C's grocery store*  
*Jason Wenzel, Counsel, Narron, O'Hale, and Whittington, P.A.*
- *David Baker, Director, Local Government Division, Department of Revenue*

**IV. Property Tax Appeals Process**

- *Cindy Avrette, Research Division*
- *Pat Goddard, Johnston County Tax Assessor*
- *David Baker, Director, Local Government Division, Department of Revenue*

**V. Repeal North Carolina Estate Tax**

- *Legislative Proposal, Jonathan Tart, Fiscal Research Division*
- *Edwin McLenaghan, Public Policy Analyst, NC Budget & Tax Center*
- *David Heinen, Director of Public Policy and Advocacy, N.C. Center for Nonprofits*

**VI. Adjournment**

**Next Meeting Date: March 7, 2012  
in Room 544, LOB, at 9:30 a.m.**